



## WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	06	EXPENDITURES AND TRAVEL	Effective Date	7/1/2015
Sub-section	03	Employee Travel	Revision Date	12/19/2018
SAM Ref	5-10			

### BACKGROUND

Employees traveling in the performance of their assigned duties are eligible for reimbursement of travel expenses in accordance with established travel guidelines. State Statutes, Section F of the Compensation Plan (also known as the Uniform Travel Schedule Amounts - UTSA) established by the DOA Division of Personnel Management, Union Contractual guidelines and interpretations of the guidelines determine the costs that are eligible for reimbursement. This section of the manual discusses the policies and procedures to be followed in reimbursing travel expenses but does not cover the determination of what expenses are reimbursable.

The Internal Revenue Service (IRS) has notified the State of Wisconsin that reimbursements to employees of taxable travel expenses must be reported on a W-2. The IRS has also stated that the State as an employer must withhold federal income and employment (social security) taxes on employee taxable travel reimbursements. The Wisconsin Department of Revenue has instructed the State Controller’s Office that it must withhold state income tax on reimbursements of taxable travel. To comply with these requirements the State of Wisconsin has determined that the most feasible means for withholding on these taxable payments is to reimburse all employee travel expenses through the payroll system. This is done by processing travel expense reimbursements using the STAR Expense Module. Items processed through this module are paid through the payroll system along with the employee’s paycheck. Payment through the payroll system allows calculation of required withholdings for those items that are considered taxable reimbursements. It also allows these reimbursements to be properly included on an employee’s W-2.

### LIST OF TAXABLE TRAVEL EXPENSES

The following list includes those expenses that if reimbursed to the employee (or paid on behalf of the employee) are considered taxable. This list does not contain all possible reimbursements that might be considered taxable but includes the most common items.

#### **Taxable Travel Reimbursements**

1. Meals that are not preceded or followed by an overnight stay away from home.
2. Moving expenses that are not deductible are taxable. Effective 1/1/2018 moving expenses for moves occurring on or after 1/1/2018 are no longer deductible. Therefore, all moving reimbursements/payments are taxable for moves occurring on or after 1/1/2018.



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### TRAVEL ADVANCES

Section 16.53(1)(cm) Wis. Stat. indicates that an agency head may advance money to an employee for travel expenses. The amount that can be advanced is limited to no more than 80% of the estimated out of pocket expenses for the travel. Form DOA-6094 – Advance Travel Expense Request should be completed and signed by the employee and their supervisor to document the calculation of the amount of the travel advance. Travel advances are only available for specific trips/time periods. They are no longer authorized on a continuous basis.

Travel advances are issued through the Expense Module and are therefore paid to the employee through the payroll system. Deduction of the advance from claimed travel expenses also occurs in the Expense Module. In addition, agencies need to complete the reconciliation process in STAR to close advances once they have been applied to travel expenses or repaid by the employee.

### EXPENSE MODULE

When an employee enters information in the Expense Module to claim reimbursement of eligible travel expenses they must associate an “expense type” with each claimed expense. The expense type identifies the type of expense being claimed (mileage, meals, lodging, etc.) and also whether the expense is taxable or non-taxable. Selection of the correct expense type is important in properly identifying taxable reimbursements and in allowing proper reporting of the costs of the various travel expenses. Each expense type has an assigned (default) account code. The account code will be the expenditure code that is posted to the ledgers when the transaction is completed. Most expense types are assigned account code 7300000 – Travel Expenditures. Some of the expense types are assigned a moving expense account type and others have various other account codes. Also, each expense type is included in an expense group to simplify reporting information from the Module. See Exhibit B for the list of expense types.

In addition to the expense type the employee will have to select a business purpose for the expense claimed on a travel reimbursement request. The business purpose is selected from a drop-down menu. Because the business purpose is part of the header information an employee will need to complete separate travel reimbursement requests (different document numbers) for each business purpose.

The description field in the header is also a required field but is free form and the system allows anything to be entered. The reference field, in the header, is not a required field but has a lookup feature that can be used by employees to select certain choices. It is also a free form field so anything can be added that is not already included on the list.

The Expense Module uses workflow. Once the employee has completed and submitted the request the workflow will route it to the supervisor (approver) and the preauditor(s) for approvals. The preauditor role has the ability to make some changes to the expense claim but the supervisor does not have this ability. In general expense reports should be returned to the employee for any necessary changes.



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Agencies will be able to report out information from the Expense Module in a variety of ways based on the different fields used. For example, information can be obtained on each of the expense types or, for an expense group. Additionally, the location code can be used to report information on expenses by location. Using combinations of different fields, information on the different types of expenses for any of the business purposes can be reported. Information on an employee's expenses by type and purpose can be generated. However, to obtain the information it must have been entered into the Expense Module.

### **EXPENSES NOT REIMBURSED THROUGH THE EXPENSE MODULE**

Expenses that are not processed through the Expense Module will not be available for any reporting out of the Expense Module. Travel expenses for items charged on a p-card (airfare, lodging, car rental, etc.) are not paid through the Expense Module. They are paid directly to the bank. However, the agencies have the option of entering the travel expenses paid on a p-card into the Expense Module to enable accumulating and reporting this information along with the travel expenses reimbursed to employees. Whether or not an agency elects to enter the travel expenses charged on the p-card into the Expense Module will determine the account codes to be coded on the payment to the bank for p-card charges.

### **Coding on Payment to Bank for P-card expenses that will not be entered into the Expense Module**

If an agency decides that they will not be entering travel expenses charged on a p-card into the Expense Module, then the account code charged on the payment to the bank for the travel expenses should be the account code that most accurately reflects the purpose of the travel expense. This would mean codes such as the following (not a complete list of appropriate codes):

- 7312000 – Travel Employee In-WI Business
- 7314000 – Travel EE In-Wi Conf Conv Trng
- 7316000 - Travel Employee Out-of-WI Business
- 7318000 - Travel EE OutWi Conf Conv Trng
- 7330000 – Moving Expenses

The transaction should not be coded to 7310000 – Travel P-card. This code should only be used for those travel expenses on the P-card that will be entered into the Expense Module. The more detailed account code is used in this situation because the general ledger account code is needed to accumulate information on the travel expenses paid by p-card.

### **Coding on Payment to Bank for P-card expenses that will be entered into the Expense Module**

**Note:** At this time, we do not recommend entering expenses paid on the p-card into the Expense Module. Currently there is an issue in the system that results in these expenses being double recorded in the Commitment Control Ledger (once from the entry in the Expense Module and once when the p-card bill is paid). In addition, these transactions cause problems with the Project Ledgers. The following information



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applies once the issue with the double counting of these expenses in the Commitment Control Ledger has been resolved.

If an agency wants to track more detailed information on their travel expenses, they can enter those expenses paid on the p-card into the Expense Module. When these expenses are entered into the Expense Module they are assigned an expense type. This expense type can be used for reporting out information from the Module. This would allow an agency to track how much is spent on lodging, airfare, etc. by the different business purposes. The Expense Module will create an entry based on the account code that is associated with the expense type selected for the p-card travel expenses being added in the Expense Module. When these p-card expenses are entered into the Expense Module the “payment type” selected must be “PCard Transaction” which will identify the expense as non-reimbursable, so no payment is made. The entry created by the Module is a debit to the Account Code associated with the expense type (most commonly this is 7300000 – Travel Expense) and a credit to 7310000 – Travel p-card. This is a reallocation of the expenses charged on the p-card because the Account Code charged on the payment to the bank for p-card charges must be coded to the same code 7310000 – Travel p-card (only if the p-card expenses are also recorded in the expense module). The payment for p-card travel expenses will then be a debit to 7310000 and this account will be credited by the entry created when these expenses are entered into the Expense Module. This avoids double counting of these expenses in the General Ledger. Instead of the Account Code in the general ledger providing the detail on these travel expenses the detail will be in the Expense Module. The Expense Module provides the detail for expense charged to the 7300000 – Travel Expense account in the general ledger.

If all travel expenses that were not reimbursed through the Expense Module are entered into the Module, then reporting from the Expense Module will include all travel expenses paid by the agency and use of the Expense Module for reporting will provide detailed information on all travel expenses.

Agencies are not required to enter those travel expenses paid on a p-card or paid directly to a vendor into the Expense Module. However, reporting of travel expenses both on a statewide basis and for an agency will be more difficult and less detailed if these expenses are not entered into the Expense Module.

### **TERMED EMPLOYEES**

Expense Reports for employees with that have been termed (retired, leave of absence, etc.) in HCM cannot be paid out via the regular reimbursement process. The Expense Reports require several manual steps by SCO staff to process the reimbursement. Additional steps then need to be completed by STAR staff in order for the Expense Report reimbursement (payment) to be updated in the STAR program. As a result, ALL termed employee’s expense reports will take, at a minimum, an additional pay period to be reimbursed. No action is needed by the employee or the agency for this to be done.



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Reimbursement payments to the employee are being completed on a regular basis by SCO. The step to update the payment information into STAR Finance is not processed on a regular basis. Therefore the status of the Expense Report/payment information does not update until in Finance this is completed. Please ask employees to look at their pay stubs 1-2 pay periods out.

### STAGED EXPENSE REPORTS

An Expense Report will be in STAGED status after the 7pm Tuesday batch (opposite of payroll Thursday) through approximately Friday, when STAR HCM confirms reimbursement payment data back into STAR Finance. At that point the status would update to PAID, with the exception of "termed" employees (please see Termed Employee).

### TRAVEL EXPENSE REPORTING

The Expense Module can be queried using a variety of fields to obtain information about expense reimbursements. The expense types or groups can identify how much was spent on mileage, meals, etc. In addition, combining the expense type with the business purpose field can provide information on how much was spent on mileage for Out-of-state Conference travel, or on taxable meals for In-State Business travel, etc. However, this information is only available for expenses that were processed through the Expense Module. Since agencies are not required to record travel expenses paid on a p-card or directly to a vendor in the Expense Module it cannot provide complete information on travel expenses. In order for information to be available on how much was spent on a statewide basis for In-state Business travel, In-state Conference travel, Out-of-state Business travel and Out-of-state Conference travel, etc. additional account codes have been established in the ledger. However, these codes cannot be used by themselves to identify total travel expenses because most of the travel expenses processed in the Expense Module will appear in a summary travel code 7300000 – Travel Expenditure. The expense type determines the account code charged and most are directed to 7300000. The expense type by itself cannot identify the business purpose of the expense.

Obtaining statewide or agency-wide travel information will require using both queries of the Expense Module for the expenses recorded in the Expense Module and information from the General Ledger Account codes for the expenses not processed in the Expense Module. The Expense Module provides the detail for expenses coded to the 7300000 – Travel Expense Account Code as well as expenses coded to expense types that default to other Account Codes (moving, supplies, tuition, Legislator per diems, etc.). The other General Ledger travel Account Codes (other than 7300000) identify expenses processed outside the Expense Module (p-card not entered into the expense module, direct payments to vendors) and those expenses processed in the Expense Module where the code associated with the expense type is not 7300000. To obtain state-wide or agency travel expense information on In-State Business, In-State conference, Out-of-State Business and Out-of-State Conference expense you would query the Expense Module for these business purposes and expense types coded to 7300000. These totals would be added to the totals coded to General Ledger



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Account Codes 7312000, 7314000, 7316000, & 7318000, which are the Account codes in the general ledger for In-State Business, In-State conference, Out-of-State Business and Out-of-State Conference expense. The key to travel expense information is understanding what needs to be accumulated from the Expense Module detail and what needs to be pulled from the general ledger Account Codes.

### POLICIES

1. The use of the STAR system does not change the reimbursement rules promulgated by the statutes, Compensation Plan or any Collective Bargaining Agreements. These rules must still be followed for what can be reimbursed, what documentation is required, approvals that are required and other provisions that are applicable to travel.
2. Expenses claimed in the Expense Module must be entered in a manner so that those reviewing the claim can determine that the expenses are in compliance with all applicable reimbursement rules.
3. Record retention policies for supporting documentation are the responsibility of the State Records Retention Board. The documents electronically attached to the travel claim can be considered the original supporting documentation if the conditions under Wisconsin Accounting Manual section 14-03 are met. The original documents must be retained in accordance with document retention policies. See the Wisconsin Accounting Manual section 14-03 for the retention requirements.
4. The STAR system includes an Expense Module that is used for reimbursement of travel expenses or other expenses that an employee pays out of pocket and is entitled to reimbursement. For all employees, board members or others, that are paid wages or per diems on the central payroll system (STAR Payroll) the Expense Module must be used to reimburse their out of pocket travel and other expenses.
5. Employees, contractors, volunteers or others that are not on the central payroll system should have their travel expenses paid through the Accounts Payable Module. Agencies not on the Central Payroll System are responsible for determining how to comply with IRS rules on taxable reimbursements.
6. A separate travel reimbursement claim document is needed for each “Business Purpose” that the employee had during the claim period. The Business Purpose is part of the header information on a travel claim. It is a drop-down menu of choices. To be able to properly associate claimed expenses with the Business Purpose it is necessary for separate travel reimbursement claims to be completed based on the Business Purpose. This could result in multiple claims from an individual during a normal two week claim period.
7. Departure and return times are required whenever an employee claims meal reimbursement. The system does not have specific fields for the times. Employees are required to use the line description field to identify the departure and return times for meal claims. If the system is reconfigured to include fields for departure and return times, then these fields should be used to record the times rather than the description field.



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8. Agencies may, but are not required, to enter travel expenses paid directly to a vendor or on a p-card into the Expense Module. These expenses have already been paid and will appear as a “non-reimbursable” expense when the payment type of “PCard Transaction” is selected. When entered into the Expense Module the default credit entry is to Account Code 7310000. The debit entry will be based on the Account Code associated with the Expense Type selected. (See section in this document on “Expenses Not Reimbursed Through the Expense Module”).
9. Agencies that expect to enter travel expenses paid on the p-card into the Expense Module must code these expenses on the p-card payment to account 7310000 – Travel P-card.
10. Agencies that do not expect to enter travel expenses paid on the p-card into the Expense Module should code these expenses on the p-card payment to the most appropriate travel account code (not the 7310000 account code). Cardholders should be instructed that when they are reviewing their p-card charges they should code the appropriate travel account code rather than leaving the expense in the default code.
11. The preauditor role has the ability to make some changes to the expense claim. However, some items that require change should be returned to the employee for change and should not be made by the preauditor. The employee has certified that claimed expenses were actually incurred for business purposes so the preauditor should not be making changes that impact this certification.
12. Cash Advances – The Expense Module can only offset the travel (Cash) advance up to the amount of the expenses being claimed. The advance should be deducted on the claim that includes the expenses for which the advance was given. If the employee’s advance is greater than the expenses claimed the employee should be returning the excess with a personal check. The check should be deposited to the Travel Advance account. There are job aids on Applying the Cash advance and Reconciling Cash Advances that provide instructions on how to administer the advances.
13. When an employee of agency A is performing services for agency B and agency B will be paying the travel expenses then the employee should claim the expenses with agency A and Agency A should bill Agency B for the expense. Coordination between the two agencies is necessary to determine that the expenses are appropriate because the claim will need to be approved in the Expense Module by the supervisor in agency A.
14. If business related travel expenses are reimbursable by an outside third party the preferred method is to have the employee claim eligible expenses in accordance with State Travel Rules from their employing agency. The agency should bill the outside third party for those expenses that can be claimed from the third party. This provides better controls to ensure that the travel reimbursement rules are followed.
15. Employees or a Travel Expense Processor can authorize someone to enter Expense Reports on the employee’s behalf. However, if the Travel Expense Processor is making this delegation then the “Authorization to Submit Travel Claims on Behalf of an Employee” form must be completed and signed by the employee to show that the authorization has been approved by the employee. The form is available at the end of this section. (See Exhibit A).
16. The Expense Module includes a travel authorization component. This can be used to preauthorize an employee’s travel, including out-of-state trips which are required to be approved by the agency head. However, agencies are not required to use the travel authorization component as long as they have some other method for obtaining and documenting approval by the agency head for out-of-state travel.





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17. If an employee is reimbursed for ineligible travel expenses or ineligible expenses are charged on a state p-card they must repay these amounts. If taxable travel was included, not only does the employee need to reimburse the overpayment (which is less than the actual expenses because of withholdings) but the payroll system needs to be corrected so the taxable travel does not appear on the employee’s W-2. Additionally, the related withholdings (for social security and Medicare) need to be corrected.

The preferred method for recouping the overpayment and adjusting the impact in the payroll system is to enter a credit line(s) on the employee’s next travel reimbursement for the amount of the ineligible reimbursement. This will flow through to the payroll system and correct taxable income and the withholdings. This method can only be used if the credit line is less than the amount being claimed on the expense report. The system will not process zero dollar or negative expense reports in payroll.

If the employee is already terminated, they need to reimburse the state by personal check.

If the employee will not be submitting another expense report the repayment of the amount can be accomplished within payroll by deducting it from the next paycheck. This requires communication with Central Payroll.

There is currently a Quick Reference Guide in the Job Aids that provides more information on the three different procedures (listed above) for recording the repayment of ineligible expenses.

18. The IRS requires travel expense reimbursements to be made under an “Accountable Plan” in order to be tax exempt. One of the requirements of an Accountable Plan is that an employee has to claim their expenses within a reasonable period of time. The IRS has indicated that claims within 60 days of incurring the expense qualify as a reasonable period of time. However, the IRS also states that the facts and circumstances can be considered to determine if a claim is made within a reasonable period of time. It is recommended by SCO that unless the facts indicate otherwise claims not filled within 60 days of the expense being incurred should be considered a reimbursement under a Non-Accountable Plan and treated as a taxable reimbursement.
19. The “Bud Ref” on each accounting line in the ER should be the same as the fiscal year associated with the Accounting Date of the approved ER unless the ER is created from a STAR Travel Authorization. The “Bud Ref” on ER’s created from the related STAR Travel Authorization should be the same as the fiscal year on the Travel Authorization.

### PROCEDURES

See the job aids for specific procedures on how to complete expense reports and perform a variety of other tasks within the Expense Module.

[Authorization to Submit Travel Claims on Behalf of an Employee FORM](#)





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## Exhibit B

### List of Expense Types

Type	Type Group	Descr	Short Desc	Account Code	Explanation
AIR001	AIR TVL	Airfare	AIRFARE	7300000	Cost of airfare on commercial airlines.
AIR002	AIR TVL	Airline Fee/Baggage	AIRLINEFEE	7300000	For luggage fees charged on air travel.
ATM	MISC	ATM Fees	ATMFEEES	7300000	See the Comp. Plan section F-7.05 for requirements to be reimbursed for these fees.
DAMAG	MISC	Damaged Personal Items	DAMAGITEMS	7840000	See the Comp. Plan section G-2.00 for eligibility requirements.
EVENT01	EVENT	Event-Fees/Refreshments/Food	EVENTFEES	8150000	For reimbursement of costs incurred for meal & break expenses under the break meeting policy - 06-07 of the Wisconsin Accounting Manual.
EVENT02	EVENT	Event Interview Expenses	EVENTINTVW	7345000	Travel expenses related to applicant interviewees under Chapter 764 Wisconsin Human Resources Handbook.
FAX	TEC COM	Fax	FAX	7300000	Fax costs for business purposes incurred while traveling.
FAX2	TEC COM	Fax - Taxable	FAXT	7388000	
FUEL	MISC	Fuel for Vehicle Use	FUEL	8050000	Gas purchased by the employee for state vehicles when a fuel card is not available or for fuel on a rental vehicle.
INTRNET	TEC COM	Internet	INTERNET	7300000	This is for business internet at a hotel/motel or the nontaxable portion of internet at a home office. (nontaxable)
INTRNT2	TEC COM	Internet - Taxable	INTERNETT	7388000	This is usually related to reimbursement of internet fees for home offices where documentation is not available to support the business use.
LDNRY	MISC	Laundry/Pressing Charges	LAUNDRY	7300000	Reimbursable laundry costs while traveling under Comp. Plan section F-7.01.
LEGIS01	LEGIS	LEG Per DIEM Taxable Overnight	LEG TAX On	7359000	For Legislative Agencies only.
LEGIS02	LEGIS	LEG Per Diem NonTax Overnight	LEG NT ON	7359000	For Legislative agencies only.
LEGIS03	LEGIS	LEG Per Diem Taxable	LEG PD TAX	7359000	For Legislative agencies only.
LEGIS04	LEGIS	LEG Per Diem NonTax	LEG PD NT	7359000	For Legislative agencies only.
LODGE01	LODGE	Lodging Gratuities	LODGGRAT	7300000	Eligible tips at the hotels – Comp Plan section F-7.03(1).
LODGE02	LODGE	Lodging International	LODGINI	7300000	Lodging incurred on international travel. Maximums are based on OCONUS/State Department rates.
LODGE03	LODGE	Lodging In-WI	LODGINWI	7300000	Lodging in Wisconsin at the \$82 maximum.
LODGE04	LODGE	Lodging In-WI High-Rate	LODGINWIHR	7300000	Lodging in Wisconsin in Milwaukee, Racine and Waukesha Counties (\$90 maximum) and at conference sites.



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Type	Type Group	Descr	Short Desc	Account Code	Explanation
LODGE05	LODGE	Lodging Out-WI	LOGOUTWI	7300000	Lodging out-of-state.
LODGE06	LODGE	Lodging Out-WI High-Rate	LOGOUTWIHI	7300000	Lodging out-of-state in high costs cities.
MAIL	MISC	Postage/Mailing Fees	MAIL	7800000	Postage and mailing costs for business.
MEAL001	MEALS	Meals Bagged NoOvernight	MEAL001	7300000	Homemade bagged meal without an overnight stay (taxable). Include departure and return times in the line description field.
MEAL002	MEALS	Meals Bagged Overnight	MEAL002	7300000	Homemade bagged meal with an overnight stay (nontaxable). Include departure and return times in the line description field.
MEAL003	MEALS	Meals In-State NoOvernight	MEAL003	7300000	Breakfast, lunch or dinner in Wisconsin without an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (taxable)
MEAL004	MEALS	Meals In-State Overnight	MEAL004	7300000	Breakfast, lunch or dinner in Wisconsin with an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (nontaxable)
MEAL005	MEALS	Meals International	MEAL005	7300000	Meals incurred in foreign countries. Maximums are based on OCONUS/State Department rates.
MEAL006	MEALS	Meals Out-of-State NoOvernight	MEAL006	7300000	Breakfast, lunch or dinner out-of-state without an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (taxable)
MEAL007	MEALS	Meals Out-of-State Overnight	MEAL007	7300000	Breakfast, lunch or dinner out-of-state with an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (nontaxable)
MILES01	MILEAGE	Mileage Car	MILECAR	7300000	Mileage claims at the higher reimbursement rate.
MILES02	MILEAGE	Mileage Car (TD)	MILECARTD	7300000	Mileage claims at the turndown rate. The rate reimbursed when a state vehicle is available and not used.
MILES03	MILEAGE	Mileage Handicap Van	MILEHCVAN	7300000	Mileage claims for use of a specially equipped handicapped van.
MILES04	MILEAGE	Mileage Handicap Van (TD)	MILEHCVANT	7300000	Mileage claims for use of a specially equipped handicapped van and a state van is available. (turndown rate)
MILES05	MILEAGE	Mileage Motorcycle	MILECYCLE	7300000	Mileage claims for use of a personal motorcycle. Comp. Plan section F—3.05(3)(g).
MILES06	MILEAGE	Mileage Plane	MILEPLANE	7300000	Claim for use of a personally owned aircraft. Comp. Plan section F-3.01(3).
MILES07	MILE+	Mileage+ 2 or More Pass	MILE2PLUS	7300000	No longer reimbursable for trips after 7/1/15.



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Type	Type Group	Descr	Short Desc	Account Code	Explanation
MILES08	MILE+	Mileage+ Emergency	MILEEMRGY	7300000	No longer reimbursable for trips after 7/1/15.
MILES09	MILE+	Mileage+ Off-Road	MILEOFFRD	7300000	No longer reimbursable for trips after 7/1/15.
MILES10	MILEAGE	Mileage Adjustment	MileageAdj	7300000	Used to adjust for situations where the mileage rate previously reimbursed was incorrect. Example, employee was originally reimbursed at the turndown rate when they should have been paid the higher rate.
MILES11	LEGIS	Mileage Car (TD) Taxable LEG	MILECARTDT	7300000	For use by Legislative agencies only.
MILES12	LEGIS	Mileage Car Taxable LEG	MILECARTAX	7300000	For use by legislative agencies only.
MISC01	MISC	Misc Travel Supplier Fees	MICSTLSUPP	7300000	
MISC02	MISC	Passport/VISA	PASSVISA	7300000	Costs associated with obtaining a passport or visa for official state business. Comp. Plan section F-7.06
MISC03	TRANS	Porterage Fee	PORTERAGE	7300000	Eligible tips at terminals – Comp. Plan section F-7.03(2).
MISC04	MISC	Travel Incidentals	TRVLINCDTL	7300000	(Nontaxable) For use by SWIB only.
MISC05	MISC	Business Supplies/Purchases	BUSSUPP	8070000	Used for reimbursement of business supplies purchased by the employee – (nontaxable).
MISC06	MISC	Bottled Water	BOTTWATER	7300000	Bottled water is only reimbursable for international travel and is limited to \$7.50 per day. Comp. Plan section F-4.06.
MISC07	MISC	Bus. Supplies/Purchase-Taxable	BUSSUPPT	8070000	Used for reimbursement of business supplies purchased by the employee – (taxable).
MOVE01	MOVE	Self-Moving Fees	SELFMOVE	7330000	The cost incurred by an employee for moving their household goods without using a moving company. Chapter 760 – Wisconsin Human Resources Handbook. Do not use for moves occurring on or after 1/1/18.
MOVE02	MOVE	Hired Moving Fees	HIREMOVE	7330000	Cost of using a moving company. Chapter 760 – Wisconsin Human Resources Handbook. Do not use for moves on or after 1/1/18.
MOVE03	MOVE	Relocation Mileage >50 2 of 2	ReloMileTX	7330000	Used to claim the one-way mileage for an employee move. This expense type is the taxable portion of the mileage reimbursement. The Relocation Mileage > 50 1 of 2 expense type should be claimed for the nontaxable portion of the mileage. Do not use for moves on or after 1/1/18.



## WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

<b>Section</b>	<b>06</b>	<b>EXPENDITURES AND TRAVEL</b>	<b>Effective Date</b>	<b>7/1/2015</b>
<b>Sub-section</b>	<b>03</b>	<b>Employee Travel</b>	<b>Revision Date</b>	<b>9/05/2017</b>
<b>SAM Ref</b>	<b>5-10</b>			

Type	Type Group	Descr	Short Desc	Account Code	Explanation
MOVE04	MOVE	Relocation Mileage >50 1 of 2	ReloMileNT	7330000	Used to claim the one-way mileage for an employee move. This expense type is the nontaxable portion of the mileage reimbursement. The Relocation Mileage > 50 2 of 2 expense type should be claimed for the taxable portion of the mileage. Do not use for moves on or after 1/1/18.
MOVE05	MOVE	Temporary Lodging	TEMPLODG	7330000	Authorized temporary lodging associated with an employee move. Comp. Plan section F - 12.00. (Taxable).
MOVE06	MOVE	Moving Stipend	MOVESTIP	7330000	This expense type is used for the nontaxable amount of the moving stipend. See Moving Stipend – Taxable for the expense type to be used for the taxable portion. Do not use for moves on or after 1/1/18.
MOVE07	MOVE	Moving Stipend – Taxable	MOVESTIPT	7330000	This expense type is used for the taxable amount of the moving stipend. The stipend for moves occurring on or after 1/1/18 are taxable.
MOVE08	MOVE	Relocation Mileage <50 1 of 1	ReloMile50	7330000	Used to claim one-way mileage for an employee move when the distance of the move is less than the 50 miles required by the IRS for moving expenses to be deductible. The entire mileage reimbursement is taxable. Do not use for moves on or after 1/1/18.
MOVE09	MOVE	Relocation Mileage >CY17	ReloMile	7330000	All mileage reimbursement for moves that occur on or after 1/1/18. (Taxable)
MOVE10	MOVE	Self Moving Fees >CY17	SELFMOVE1	7330000	All costs related to a self-move that occurs on or after 1/1/18. This includes vehicle rental, fuel for the rental, hired help, etc. (Taxable)
MOVE11	MOVE	Hired Moving Fees >CY17	HIREMOVE1	7330000	All costs related to a move occurring on or after 1/1/18 where a moving company is hired to move the household property. (Taxable)
PARKG	TRANS	Parking	PARKING	7300000	Reimbursable parking costs associated with business travel.
PHONE01	TEC COM	Phone For Business Use	BUSPHONE	7300000	The cost of business phone calls while traveling. Comp. Plan section F-7.02.
PHONE02	TEC COM	Phone International	INTNLPHONE	7300000	The cost of personal phone calls home while on an international business trip. The maximum reimbursement is \$10 per day. Comp. Plan section F-7.02(3).
PHONE03	TEC COM	Phone For Business Use-Taxable	BUSPHONET	7300000	
PHONE04	TEL COM	Phone Expense – WLEA Contract	PHONEWLEA	7300000	Phone reimbursement allowed under the WLEA contract only.
PNLTY01	MISC	Tax Penalty	TaxPenalty	7300000	(Taxable) – Used to adjust for travel incorrectly reimbursed as taxable or nontaxable. This is the taxable side of the adjustment.
PNLTY02	MISC	Tax Penalty Correction	TaxPenCorr	7300000	(Nontaxable) – Used to adjust for travel incorrectly reimbursed as taxable or nontaxable. This is the nontaxable side of the adjustment.
REGIST	EVENT	Registration Fee	REGISFEE	7300000	Registration fees for attending business functions. Comp. Plan section F- 7.04.
SFTY001	SFTY EQ	Protective Glasses/Eye Exam	PROTGLSSEY	8100000	Reimbursement of costs associated with safety glasses. Comp. Plan section G- 4.03.
SFTY002	SFTY EQ	Protective Shoes	PROTSHOES	8100000	Reimbursement of safety shoes. Use expense type Protective Shoes – Taxable if the reimbursement is taxable. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are nontaxable. (nontaxable)



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Type	Type Group	Descr	Short Desc	Account Code	Explanation
SFTY004	SFTY EQ	Protective Shoes - Taxable	PROTSHOEST	8100000	Taxable reimbursement of safety shoes. Comp. Plan section G-4.02. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are taxable.
SFTY003	SFTY EQ	Safety/Special Clothing Rqrd	SFTYCLOTH	8100000	Reimbursement for clothing required by the employer and considered nontaxable by the IRS. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are nontaxable. (nontaxable)
SFTY005	SFTY EQ	Safety/Special Clothing-Taxable	SFTYCLOTH	8100000	Reimbursement of clothing that the IRS considers a taxable fringe benefit. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are taxable. (taxable)
TOLLS	TRANS	Tolls	TOLLS	7300000	Cost of tolls for business travel.
TRAIING1	TRAIING	Job Education	Job Educ	7350000	Reimbursement of education considered to be nontaxable by the IRS.
TRAIING3	TRAIING	–Career Education < 5250	C Educ <	7351000	.Amount of reimbursement of career education that is less than or equal to \$5,250 for the year (non-Taxable).
TRAIING5	TRAIING	Career Education > 5250	C Educ >	7351000	Amount of reimbursement of career education that exceeds \$5,250 for the year (taxable).
TRAIING2	TRAIING	Licensure/Certifications	LICENCERT	7890000	Reimbursement for eligible licenses/certifications.
TRAIING4	TRAIING	Licensure/Cert. – Taxable	LICENCERTT	7890000	
TRAIING6	TRAIING	Dues/Memberships	Due/Mbrshp	7820000	Cost of reimbursable dues or memberships in job related organizations.
TRANS01	TRANS	Special Mode Transportation	SPCLTRANS	7300000	Cost of transportation for specialized field trips and other situations where traditional modes of transportation are not available. Comp. Plan section F-3.06
TRANS02	TRANS	Taxi/Shuttle	TAXISHUTTL	7300000	Cost of taxi or shuttles for business trips. Comp. Plan section F- 3.04.
TRANS03	TRANS	Train	TRAIN	7300000	Cost of transportation by train. Comp. Plan section F – 3.02.
TRANS04	TRANS	Vehicle Rental	RENTAL	7440000	Business rental of vehicles. Comp. Plan section F – 3.05(4).
TRANS05	TRANS	Bus	BUS	7300000	Cost of traveling by bus on state business. Comp. Plan section F-3.03.

The List of Expense Types can also be obtained by using query **WI\_EX\_EXP\_TAX\_NONTAX**

The query does not include the explanation for use of the expense type.